



HENSE LAW FIRM P.L.C.  
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December 27, 2012

Cedar Rapids, IA 52404

RB: Firm Closing

Dear :

I write to inform you that Hense Law Firm will be closed by the time you receive this letter. I am leaving the practice of law voluntarily and have consented to disbarment. I recently came to understand that I have developed a debilitating gambling addiction over the past few years. My addiction has affected my life in catastrophic ways, not the least of which is that I have harmed you.

You are receiving this letter as notice that I have committed criminal theft by using funds entrusted to me - some of which belonged to you - for my gambling activities. There remain no funds in trust - nor do I have any personal assets - to distribute to you as part of the matter which you entrusted to me.

By the time you receive this letter, I will not only have reported these thefts to the Iowa State Bar Association Client Securities Commission and the Iowa State Bar Association, but I will also have turned myself in to the Cedar Rapids Police Department and I will have notified the Linn County Attorney. Please also know that I am engaged in substantial treatment for my gambling addiction and related depression. Frank Nidey, a highly respected, long-standing and honorable member of the Iowa State Bar, is not only representing me in any pending criminal charges, but is also assisting me with closing my practice in accordance with the requirements of the Iowa State Bar Association.

Because I have no present ability to repay the funds which you are owed, I have enclosed a form from the Iowa State Bar Client Securities Commission which you should use in promptly filing a claim for payment of the funds you were entitled to from the trust account. I will be responsible for repayment of funds distributed to you from the Commission. Please use the attached summary to assist in preparing your claim.

12/27/2012

Second, while substantial work has been completed to finalize your matter, there are tasks which must be completed to close your matter (see attached Summary). You will require new legal counsel of your choosing to finalize this matter and you should not delay in retaining new counsel. If you need a referral for new legal counsel, Frank Nidey's office will be able to provide you with a list of attorneys who may be able to assist you in completing your matter. Your new counsel can also directly contact Mr. Nidey's office if you prefer. Please know that Frank Nidey's office is committed to as smooth a transition as possible of your matter to new legal counsel of your choosing.

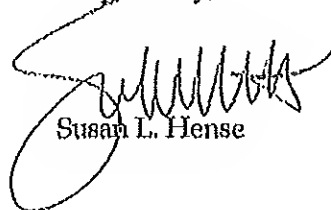
The files your new attorney will need to complete your matter can be obtained from attorney Frank Nidey's office. Mr. Nidey can be contacted as follows:

Phone: (319) 369-0000  
Address: 425 2nd St., SE Suite 1000 (Former Ground Transport Center)  
Cedar Rapids, IA 52401  
E-mail: fnidey@nideywenzel.com

Finally, I cannot begin to express how sorry I am for the awful breach of trust my actions have created. I know that I will be punished appropriately by the legal system, but the losses I have and continue to experience - financially and otherwise - cannot, nor will they ever begin to match the sorrow and shame I and my family feel as a result of my betrayal of your trust in me.

In closing, I will obviously not be available to work directly with you or answer the many questions you likely have. Please know, however, that I will work tirelessly and to the best of my ability to cooperate with the authorities and any substitute attorney you engage in every way to make this right for you and to take responsibility for the havoc my actions have wreaked on all involved. I am unbearably sorry.

Respectfully,



Susan L. Hense

Encl.